

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MARYLAND
GREENBELT DIVISION

In Re:	§	
	§	
14Wbella, Llc	§	Case No. 18-21825
	§	
Debtor	§	

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

MERRILL COHEN, TRUSTEE, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 0.00 <i>(Without deducting any secured claims)</i>	Assets Exempt: 0.00
Total Distributions to Claimants: 0.00	Claims Discharged Without Payment: 2,386,033.33
Total Expenses of Administration: 90,990.15	

3) Total gross receipts of \$ 90,990.15 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$ 90,990.15 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$ NA	\$ 1,148,483.92	\$ 1,148,483.92	\$ 0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	NA	36,849.01	36,849.01	36,849.01
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	NA	129,286.56	129,286.56	54,141.14
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	NA	NA	NA	NA
GENERAL UNSECURED CLAIMS (from Exhibit 7)	NA	2,386,033.33	2,386,033.33	0.00
TOTAL DISBURSEMENTS	\$ NA	\$ 3,700,652.82	\$ 3,700,652.82	\$ 90,990.15

4) This case was originally filed under chapter 11 on 09/06/2018 , and it was converted to chapter 7 on 01/02/2019 . The case was pending for 11 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 11/25/2019 By: /s/MERRILL COHEN, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Kitchen and computer equipment. Landlord has all fixed assets onsite	1129-000	85,000.00
Refund from Liberty Mutual	1229-000	2,892.00
Refund from The Hartford	1229-000	3,098.15
TOTAL GROSS RECEIPTS		\$ 90,990.15

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
NA		NA	NA
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$ NA

EXHIBIT 3 – SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
10	Eaglebank	4110-000	NA	179,674.63	179,674.63	0.00
11	Eaglebank	4110-000	NA	208,332.85	208,332.85	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
12	Eaglebank	4110-000	NA	516,835.15	516,835.15	0.00
8	Eaglebank	4110-000	NA	96,504.56	96,504.56	0.00
9	Eaglebank	4110-000	NA	147,136.73	147,136.73	0.00
TOTAL SECURED CLAIMS			\$ NA	\$ 1,148,483.92	\$ 1,148,483.92	\$ 0.00

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
MERRILL COHEN	2100-000	NA	7,799.51	7,799.51	7,799.51
MERRILL COHEN	2200-000	NA	406.00	406.00	406.00
Signature Bank	2600-000	NA	10.00	10.00	10.00
U.S. Trustee	2950-000	NA	2,275.00	2,275.00	2,275.00
COHEN, BALDINGER & GREENFELD	3110-000	NA	7,947.50	7,947.50	7,947.50
AllenderCPA	3420-000	NA	1,411.00	1,411.00	1,411.00
R.L. Rasmus Auctioneers	3610-000	NA	17,000.00	17,000.00	17,000.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		\$ NA	\$ 36,849.01	\$ 36,849.01	\$ 36,849.01

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm): Porzio, Bromberg & Newman, P.C.	6210-000	NA	25,173.16	25,173.16	10,541.73
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm): Yumkas, Vidmar, Sweeney & Mulrenin, Llc	6210-000	NA	1,616.87	1,616.87	677.09
Prior Chapter Administrative Rent: Shf I 14W, Llc	6920-000	NA	102,226.34	102,226.34	42,809.17
Prior Chapter Other Operating Expenses: Us Foods, Inc.	6950-000	NA	270.19	270.19	113.15
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$ NA	\$ 129,286.56	\$ 129,286.56	\$ 54,141.14

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
NA	NA	NA	NA	NA	NA	NA
TOTAL PRIORITY UNSECURED CLAIMS			\$ NA	\$ NA	\$ NA	\$ NA

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
4	400 8Th Street Nw	7100-000	NA	45.00	45.00	0.00
6	7225 Winnipeg Ct	7100-000	NA	3,195.32	3,195.32	0.00
5	Adams-Burch Lender	7100-000	NA	9,860.29	9,860.29	0.00
3	Capital Meat Co.	7100-000	NA	11,775.31	11,775.31	0.00
2	Department Of Treasury	7100-000	NA	12,900.00	12,900.00	0.00
23	Eaglebank	7100-000	NA	1,148,519.92	1,148,519.92	0.00
18	East Coast Food Equipment, Inc.	7100-000	NA	47.59	47.59	0.00
1	Euler Hermes N.A As Agent For Samuels And Son Seaf	7100-000	NA	10,155.86	10,155.86	0.00
19	Manufacturers And Traders Trust	7100-000	NA	876,657.70	876,657.70	0.00
20	P.J.K. Food Service	7100-000	NA	4,534.19	4,534.19	0.00
13	Pepco	7100-000	NA	4,842.31	4,842.31	0.00
14	Pepco	7100-000	NA	17,332.44	17,332.44	0.00
17	Premium Distributors Of Virginia	7100-000	NA	1,176.05	1,176.05	0.00
26B	Shf I 14W, Llc	7100-000	NA	282,028.73	282,028.73	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
16	Southern Glazer"s Wine And Spirits, Llc	7100-000	NA	1,070.68	1,070.68	0.00
21	Vega Pest Elimination	7100-000	NA	888.30	888.30	0.00
15	Washington Wholesale Liquor Co. Llc	7100-000	NA	1,003.64	1,003.64	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$ NA	\$ 2,386,033.33	\$ 2,386,033.33	\$ 0.00

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit 8

Case No: 18-21825 TJC Judge: Thomas J. Catliota Trustee Name: MERRILL COHEN, TRUSTEE
Case Name: 14Wbella, Llc Date Filed (f) or Converted (c): 01/02/2019 (c)
341(a) Meeting Date: 02/05/2019
For Period Ending: 11/25/2019 Claims Bar Date: 03/13/2019

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. cash on hand	545.00	545.00		0.00	545.00
2. Eagle Bank cking acct. x2266	0.00	0.00		0.00	FA
3. Eagle Bank cking acct. x9550	0.00	0.00		0.00	FA
4. TD Bank Checking acct. x6785	0.00	0.00		0.00	FA
5. RP Jefferson Landlord	76,975.00	76,975.00		0.00	76,975.00
6. PEPCO Security Deposit	12,895.00	12,895.00		0.00	12,895.00
7. Adams Burch Dishwasher	400.00	400.00		0.00	400.00
8. Perishable Goods that Landlord has onsite	52,083.56	52,083.56		0.00	52,083.56
9. Restaurant Furniture- Landlord has all fixed assets onsite	14,996.91	14,996.91		0.00	14,996.91
10. Kitchen and computer equipment. Landlord has all fixed assets onsite	60,465.58	60,465.58		85,000.00	0.00
11. 2201 14th Street, NW Washington, DC 20009	632,522.00	632,522.00		0.00	632,522.00
12. Internet Domain	Unknown	0.00		0.00	FA
13. Accounts Receivable 42913.92	42,913.92	42,913.92		0.00	42,913.92
14. Accounts Receivable 30,000	30,000.00	30,000.00		0.00	30,000.00
15. Accounts Receivable - 29,300	29,300.00	29,300.00		0.00	29,300.00
16. Refund from Liberty Mutual (u)	0.00	2,892.00		2,892.00	FA
17. Refund from The Hartford (u)	0.00	3,098.15		3,098.15	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		0.00	Unknown

Gross Value of Remaining Assets

TOTALS (Excluding Unknown Values)	\$953,096.97	\$959,087.12	\$90,990.15	\$892,631.39
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(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

6.15.19: Quarterly review of case.

Exhibit 8

3.31.19: The Trustee is in the process of liquidating the debtor's assets. An auctioneer has been employed. Trustee has negotiated a sale of the assets to the debtor's landlord. A motion to approve such sale is pending. Upon completion of the sale, the Trustee will finalize the debtor's tax returns and prepare the TFR.

RE PROP # 17 -- Refunds from Final Audit

Initial Projected Date of Final Report (TFR): 11/30/2019

Current Projected Date of Final Report (TFR): 11/30/2019

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 18-21825
Case Name: 14Wbella, Llc

Trustee Name: MERRILL COHEN, TRUSTEE

Exhibit 9

Bank Name: Signature Bank

Account Number/CD#: XXXXXX9766

Checking

Taxpayer ID No: XX-XXX3035

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 11/25/2019

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
03/04/19	16	Liberty Mutual Insurance	Refund	1229-000	\$2,892.00		\$2,892.00
04/01/19	10001	AllenderCPA 12154 Darnestown Rd., Ste 621 Gaithersburg, MD 20878	ACCOUNTANT'S COMPENSATION Final 2065 tax return for 2018 and personal property tax return	3420-000		\$1,411.00	\$1,481.00
04/05/19		Signature Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$10.00	\$1,471.00
05/01/19		Transfer to Acct # xxxxxx0108	Transfer of Funds	9999-000		\$1,471.00	\$0.00

COLUMN TOTALS	\$2,892.00	\$2,892.00
Less: Bank Transfers/CD's	\$0.00	\$1,471.00
Subtotal	\$2,892.00	\$1,421.00
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$2,892.00	\$1,421.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 18-21825
Case Name: 14Wbella, Llc

Trustee Name: MERRILL COHEN, TRUSTEE

Exhibit 9

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0108

Checking

Taxpayer ID No: XX-XXX3035

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 11/25/2019

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/01/19		Transfer from Acct # xxxxxx9766	Transfer of Funds	9999-000	\$1,471.00		\$1,471.00
05/12/19	17	The Hartford	Refund	1229-000	\$3,098.15		\$4,569.15
06/14/19		R.L. Rasmus Auctioneers inc.	SALE OF PROPERTY		\$68,000.00		\$72,569.15
			Gross Receipts \$85,000.00				
		R.L. Rasmus Auctioneers	AUCTIONEER'S COMPENSATION (\$17,000.00)	3610-000			
	10		Kitchen and computer equipment. Landlord has all fixed assets onsite \$85,000.00	1129-000			
09/04/19	2001	MERRILL COHEN 2600 TOWER OAKS BOULEVARD ROCKVILLE, MD 20852	Distribution			\$8,205.51	\$64,363.64
		MERRILL COHEN	Final distribution creditor account # representing a payment of 100.00 % per court order. (\$7,799.51)	2100-000			
		MERRILL COHEN	Final distribution creditor account # representing a payment of 100.00 % per court order. (\$406.00)	2200-000			
09/04/19	2002	U.S. Trustee 6305 Ivy Lane# 600 Greenbelt, Md 20770	Final distribution to claim 7 creditor account # representing a payment of 100.00 % per court order.	2950-000		\$2,275.00	\$62,088.64
09/04/19	2003	COHEN, BALDINGER & GREENFELD COHEN BALDINGER & GREENFELD, LLC	Final distribution creditor account # representing a payment of 100.00 % per court order.	3110-000		\$7,947.50	\$54,141.14
09/04/19	2004	Porzio, Bromberg & Newman, P.C. Attn: Warren J. Martin Jr. 100 Southgate Parkway Morristown, Nj 07962	Final distribution to claim 24 creditor account # representing a payment of 41.88 % per court order.	6210-000		\$10,541.73	\$43,599.41

Page Subtotals:

\$72,569.15

\$28,969.74

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 18-21825
Case Name: 14Wbella, Llc

Trustee Name: MERRILL COHEN, TRUSTEE

Exhibit 9

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0108

Checking

Taxpayer ID No: XX-XXX3035

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 11/25/2019

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/04/19	2005	Yumkas, Vidmar, Sweeney & Mulrenin, Llc (Administrative) Attention: Catherine Keller Hopkin, Esqu 10211 Wincopin Circle, Suite 500 Columbia, Md 21044	Final distribution to claim 25 creditor account # representing a payment of 41.88 % per court order.	6210-000		\$677.09	\$42,922.32
09/04/19	2006	Shf I 14W, Llc C/O David Swan 1750 Tysons Blvd. Suite 1800 Tysons, Va 22102	Final distribution to claim 26 creditor account # representing a payment of 41.88 % per court order.	6920-000		\$42,809.17	\$113.15
09/04/19	2007	Us Foods, Inc. Leslie A. Bayles, Bryan Cave Leighton Paisner Llp 161 N. Clark Street Street, Suite 4300 Chicago, Il 60601-3315	Final distribution to claim 22 creditor account # representing a payment of 41.88 % per court order.	6950-000		\$113.15	\$0.00

COLUMN TOTALS	\$72,569.15	\$72,569.15
Less: Bank Transfers/CD's	\$1,471.00	\$0.00
Subtotal	\$71,098.15	\$72,569.15
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$71,098.15	\$72,569.15

Exhibit 9

TOTAL OF ALL ACCOUNTS			
	NET		ACCOUNT
	NET DEPOSITS	DISBURSEMENTS	BALANCE
XXXXXX0108 - Checking	\$71,098.15	\$72,569.15	\$0.00
XXXXXX9766 - Checking	\$2,892.00	\$1,421.00	\$0.00
	-----	-----	-----
	\$73,990.15	\$73,990.15	\$0.00
	=====		
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$17,000.00		
Total Net Deposits:	\$73,990.15		
Total Gross Receipts:	\$90,990.15		